



Joint Legislative Audit Committee
Office of the Auditor General



MANAGEMENT OF TRANSPORTATION DEVELOPMENT ACT FUNDS UNDER ARTICLE 8 PROVISIONS

Transportation Development Act (TDA) funds were made available in July 1972, by allowing counties to impose a one-quarter percent retail sales tax. Part of these funds are available for construction and maintenance of streets and roads. Approximately \$165.3 million had been allocated for street and road purposes through June 30, 1978.

As of June 30, 1977, at least \$22.3 million in sales tax revenue which was set aside primarily for construction and maintenance of streets and roads was unspent. Further, \$482,000 of interest earned on these funds had not been properly credited to the TDA funds.

The Legislature may wish to establish regulations to control the allocation of TDA Article 8 funds and the interest earned on them.

REPORT TO THE
CALIFORNIA LEGISLATURE

OFFICE OF THE AUDITOR GENERAL
TO THE
JOINT LEGISLATIVE AUDIT COMMITTEE

803

MANAGEMENT OF
TRANSPORTATION DEVELOPMENT ACT FUNDS
UNDER ARTICLE 8 PROVISIONS

SEPTEMBER 1978



Joint Legislative Audit Committee

OFFICE OF THE AUDITOR GENERAL



California Legislature

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September 19, 1978

The Honorable Speaker of the Assembly
The Honorable President pro Tempore of the Senate
The Honorable Members of the Senate and the
Assembly of the Legislature of California

Members of the Legislature:

Your Joint Legislative Audit Committee respectfully submits the Auditor General's report on Management of Transportation Development Act funds used primarily for construction and maintenance of streets and roads under Article 8 of the Act. This is the fourth in a series of reports concerning the Transportation Development Act (TDA).

The report points out that as of June 30, 1977, at least \$22.3 million in sales tax revenue which was set aside primarily for construction and maintenance of streets and roads was unspent. This accumulation occurred because transportation planning agencies (1) allowed claimants to receive funds in advance of actual need and (2) allocated TDA funds to claimants for projects to be identified in the future. Further, \$482,000 of interest earned on these funds had not been properly credited to the TDA funds.

The Auditor General has made recommendations that, if followed, would facilitate improvements in the management of TDA funds.

Respectfully submitted,

Richard Robinson
RICHARD ROBINSON
Chairman

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SUMMARY

The Transportation Development Act (TDA) went into effect on July 1, 1972. The TDA was conceived to provide a new source of financial support for public transportation by allowing the counties to impose a one-quarter percent retail sales tax. The revenues generated from this tax are deposited in a special transportation fund in each county.

Most TDA funds are directed to supporting public transit. However, where the funds are not required to be used to support public transit Public Utilities Code Sections 99400 through 99407 (TDA Article 8 - - Other Claims for Funds) provide that claims for TDA funds may be filed with the designated transportation planning agencies (TPA) by cities and counties for (1) street and road projects, (2) bicycle and pedestrian facilities, (3) Amtrak passenger service, (4) contract transit service until July 1, 1980 and (5) construction of multi-modal terminals.

Review of the TDA funds available under Article 8 and the impact of specific provisions of the TDA relating to Article 8 showed that:

- As of June 30, 1977, statewide, claimants held at least \$22.3 million of unspent TDA funds

- As of June 30, 1977, \$482,000 of interest earned on TDA funds held by claimants had not been properly credited to those TDA funds
- Since TDA funds were first made available in July 1972, approximately \$165.3 million had been allocated or expended under Article 8 provisions through June 30, 1978
- Use of Article 8 provisions for other than streets and roads is limited as a result of constraints placed on the expenditure of funds
- No uniform guidelines exist to determine compliance of expenditures for street and road projects
- Currently TPAs are experiencing some difficulty in determining the issue of unmet transit needs as a result of limited criteria for defining the issue.

On pages 16, 22, and 27 we make recommendations that the Legislature may wish to consider to improve the use of the funds made available under Article 8.

INTRODUCTION

In response to a resolution of the Joint Legislative Audit Committee, the Office of the Auditor General conducted a study to determine (1) the amount of funds expended under Transportation Development Act (TDA) Article 8 provisions and (2) whether fund claimants and transportation planning agencies (TPA) are complying with the TDA and California Administrative Code in expending these funds. This review was conducted under the authority vested in the Auditor General by Section 10527 of the Government Code. The data included in this study was not audited by the Auditor General and no attestation as to the accuracy of the data presented is intended.

Transportation Development Act

The Transportation Development Act went into effect on July 1, 1972. The Act was conceived to provide a new source of financial support for public transportation by allowing the counties to impose a one-quarter percent retail sales tax. The revenues generated from this tax are deposited in a special transportation fund in each county.

Within each county, the local transportation fund is apportioned among the cities, unincorporated areas and transit districts on the basis of population. The local TPA (designated by the Secretary of the Business and

Transportation Agency) is responsible for allocating the apportioned funds to claimants. The allocated funds may be used for program administration, planning, bikeways, pedestrian facilities, Amtrak services, street and road construction and public transportation.

Figure 1 on page 5 displays the purposes for which TDA funds have been allocated for fiscal years 1973-74 through 1976-77.

TDA Article 8 Provisions

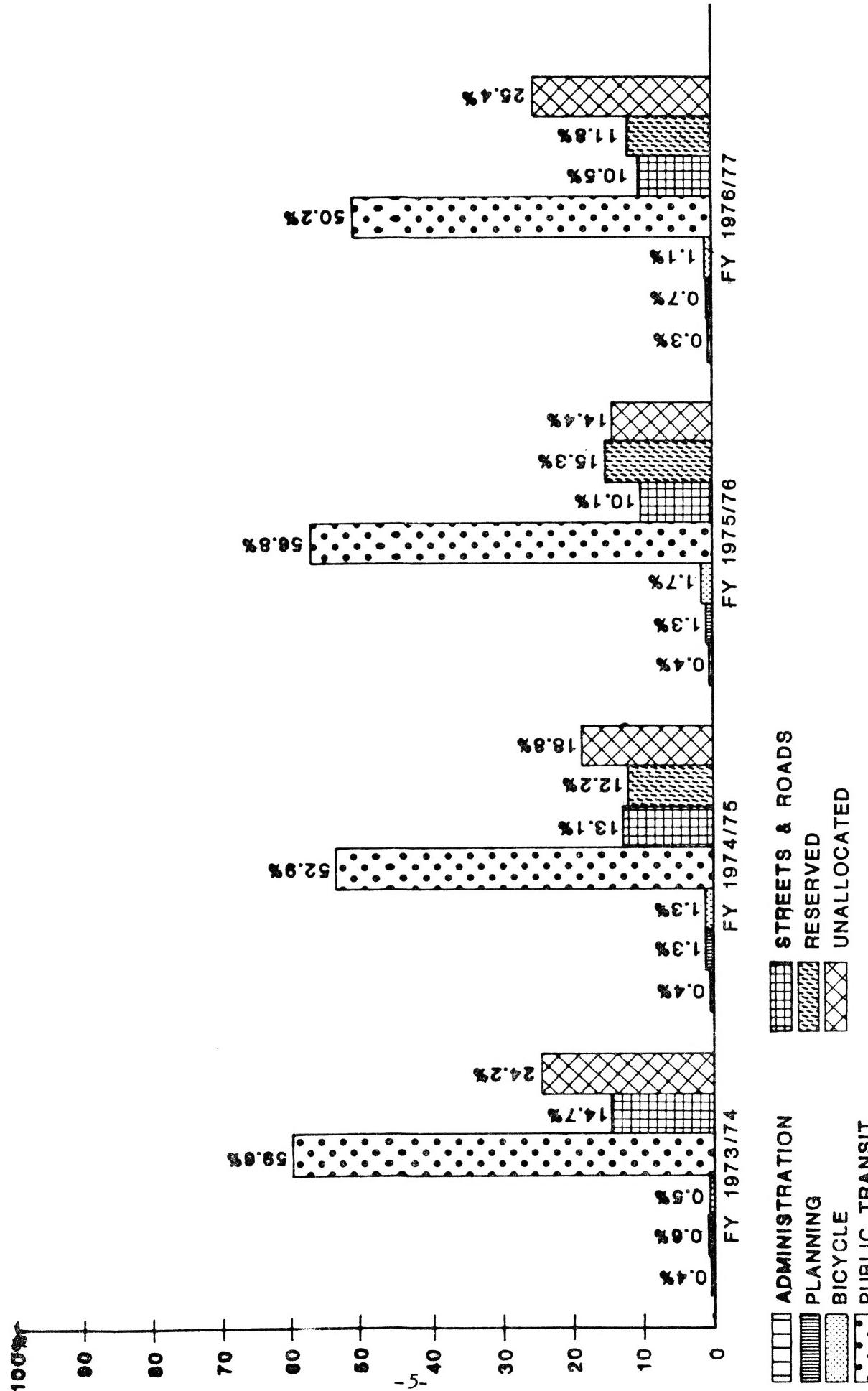
Most TDA funds are used to support public transit. Statutory restrictions on fund utilization based on population and the determination of regional public transit needs dictate how TDA funds are used.

Public Utilities Code Sections 99400 through 99407 (TDA Article 8 -- Other Claims for Funds) provide that claims for TDA funds may be filed with the TPA by cities and counties for the following purposes:

- Local streets and roads, including bicycle and pedestrian facilities
- Payments to Amtrak for passenger rail service
- Payments to specific entities contracting with a county or city for public transportation for any group requiring special transportation, until July 1, 1980, as determined by the TPA

FIGURE I
ALLOCATION OF TDA FUNDS*

FISCAL YEARS 1973/74 - 1976/77



*Source: California Department of Transportation

- Payments for the construction of multi-modal transportation terminals in specific cases.

Claims for streets and roads may include those purposes necessary and convenient to the development and construction of a city's or county's streets and highways network, such as planning and contributions to the transportation planning process, acquisition of real property and construction of facilities and buildings. However, before approving any claims for streets and roads, the TPA must first determine that there are no unmet transit needs which can reasonably be met by expansion of existing transportation services or establishment of new transportation services. Title 21 of the California Administrative Code Section 6658 requires, that prior to its finding that no unmet transit needs exist, the TPA must: (1) hold a public hearing after sufficient public notice and (2) make specific reference to efforts to identify public transportation needs of the transit dependent, especially the elderly, handicapped and poor, and the public transportation needs of environmentally sensitive areas.

Scope of Review

There are 58 counties and 417 incorporated cities in California. Currently 51 counties and 224 cities are eligible to claim TDA funds under Article 8 provisions. To obtain data for this report we sent questionnaires to the 43 regional TPAs located throughout the State, which are responsible for allocating TDA funds. We also conducted field reviews with the following regional TPAs:

- Sacramento Regional Area Planning Commission
- Metropolitan Transportation Commission
- Placer County Transportation Commission
- Southern California Association of Governments
- Nevada County Transportation Commission.

In addition to the agencies listed above, we gathered data from the State Controller's Office, Division of Local Government Fiscal Affairs; California Department of Transportation; Comprehensive Planning Organization (San Diego); California Tahoe Regional Planning Agency; and El Dorado County Transportation Commission.

We concentrated on:

- Identifying the sums of money expended by purpose, provision, amount and county for the fiscal years 1972-73 through 1977-78
- Identifying the sums of money held by claimants as unallocated funds or reserves at the end of fiscal year 1976-77 and the reasons for these accumulations
- Compliance auditing of Article 8 claimants to determine whether TDA funds are being used in compliance with Article 8 provisions

- Determining how TPAs are complying with the Administrative Code requirements relating to unmet transit needs and the impact of meeting this requirement
- Identifying potential improvements to Article 8 provisions and its management by TPAs.

STUDY RESULTS

STATEWIDE ACCUMULATION OF TDA ARTICLE 8 FUNDS

As of June 30, 1977, there was at least \$22.3 million in unspent or reserved TDA Article 8 money. This is in addition to the \$147.2 million in accumulated TDA money which we previously identified.* Table I (page 10) summarizes, by county, the amounts accumulated. These accumulations are the result of (1) TPAs allowing claimants to receive funds in advance of actual need and (2) the use of blanket allocation instructions** to allocate TDA funds to claimants.

To determine the accumulation of TDA Article 8 monies as of June 30, 1977, we reviewed fiscal and compliance audits prepared by the State Controller's Office, Division of Local Government Fiscal Affairs and obtained data through field visits to TPAs. We reviewed data on approximately 74 percent of all claimants eligible to receive funds under TDA provisions.

The current provisions in the TDA and the California Administrative Code provide that claims may be filed with the designated TPA by cities and counties for the purposes stated in Article 8 commencing

* Availability of Transportation Development Act Funds, Report 721, December 1977.

** A blanket allocation instruction is a document that authorizes the allocation of TDA Article 8 money to a claimant for use on any project conforming to Article 8 provisions. These projects, however, need not be specifically identified by the claimant at the time the funds are allocated.

with Public Utilities Code (PUC) Section 99400 through PUC Section 99407.

The existing provisions in the TDA regarding the allocation of funds to an Article 8 claimant do not prohibit or restrict the claimant from receiving the funds in advance of actual need and, in general, the claimant is only required to account for the expenditure of funds at the end of each fiscal year.

TABLE I
UNSPENT OR RESERVED
TDA ARTICLE 8 MONEY BY COUNTY*
AS OF JUNE 30, 1977

| <u>County</u> | <u>Amount</u> |
|-----------------|---------------------|
| Butte | \$ 1,671,137 |
| Calaveras | 47,265 |
| Glenn | 13,671 |
| Humboldt | 84,832 |
| Imperial | 1,102,497 |
| Kings | 229,077 |
| Lake | 65,940 |
| Los Angeles | 2,537 |
| Madera | 314,779 |
| Placer | 55,358 |
| Riverside | 3,264,505 |
| Sacramento | 273,994 |
| San Benito | 766 |
| San Bernardino | 6,022,160 |
| San Joaquin | 1,486,841 |
| San Luis Obispo | 1,380,454 |
| Santa Barbara | 1,034,561 |
| Shasta | 649,557 |
| Stanislaus | 2,211,382 |
| Sutter | 222,556 |
| Ventura | 1,452,477 |
| Yolo | 568,598 |
| Yuba | 120,140 |
| Total | <u>\$22,275,084</u> |

* Data obtained from fiscal and compliance audits of nontransit TDA fund claimants for fiscal year 1976-77 performed by the State Controller's Office, Division of Local Government Fiscal Affairs.

The following examples illustrate two of the major causes for the \$22.3 million in unspent or reserved TDA Article 8 money: (1) the TPAs practice of allowing claimants to receive funds in advance of actual need and (2) the use of blanket allocation instructions* to allocate TDA funds to claimants.

- In the region where the Southern California Association of Governments (SCAG) is the designated TPA, the State Controller's Office identified an accumulation of \$11,844,000 in TDA Article 8 money for the fiscal year ended June 30, 1977.

We reviewed the audits and allocation instructions of the claimants within that region and discussed the accumulations with SCAG officials to determine the causes of the accumulation.

The majority of the accumulated funds resulted from the manner in which SCAG has allocated TDA funds to the Article 8 claimants. SCAG has allowed Article 8 claimants to file for the TDA funds available to them without requiring them to specifically identify (1) the projects to be undertaken, (2) the anticipated commencement dates or (3) the completion dates. As a result, claimants apparently have received funds in advance of actual anticipated need.

- The City of Davis accumulated approximately \$303,000 in unspent Article 8 money as of June 30, 1977. This resulted because the Sacramento Regional Area Planning Commission (SRAPC), the designated TPA, has allowed the city to file a blanket allocation request which allows the city to file for TDA money for projects which need not be identified by the city until some future date.

Approximately \$201,000 of the \$303,000 accumulated at June 30, 1977 was uncommitted TDA allocations held by the City of Davis. Some of these accumulations have been held by the City of Davis since fiscal year 1972-73.

* Availability of Transportation Development Act Funds, Report 721, December 1977.

Section 6649 of Title 21 of the California Administrative Code was amended in February 1978 applicable to claims for funds commencing in fiscal year 1978-79 to provide some limitation on the payment of money to claimants. The amended section states in part:

Any amount paid to a claimant in excess of the moneys from the fund that the claimant actually expended or was eligible to expend in accordance with allocation instructions shall be deducted from the amount the claimant is eligible to expend in the following fiscal year.

The amended section restricts the claimant from receiving monies in excess of the amount the claimant is eligible to expend in the fiscal year for which the allocation is made; however, it is not clear that it also restricts claimants from receiving funds in advance of actual need.

According to TPA officials interviewed, the guidelines regarding the allocation for TDA Article 8 expenditures and the reporting requirements, especially in the early years of the program, were unclear. The Article 8 provisions are not as definitive, for example, as those for TDA Article 4 transit expenditures, which restrict a claimant's ability to claim and hold TDA funds in advance of actual need for a specifically identified project.

Improper Accrual and
Allocation of Interest Earned
On TDA Article 8 Funds

As of June 30, 1977, at least \$482,000 in interest was not properly credited to the accumulated TDA funds that generated these interest earnings.

Public Utilities Code Section 99301 of the TDA states:

Interest earned on funds allocated pursuant to this chapter shall be expended only for those purposes for which the funds were allocated.

However, our review of the fiscal and compliance audits performed by the State Controller's Office revealed several instances of noncompliance with PUC Section 99301. Table II on page 14 displays the claimants which the Controller's Office has identified as not complying with PUC Section 99301 and the interest earnings that have not been properly credited to the accumulated TDA funds that generated these interest earnings.

State Controller's Office officials stated a major cause of the improper interest accruals or allocations is the claimant's practice of commingling TDA Article 8 monies with other funds. According to the State Controller's Office TDA Article 8 monies in many cases are commingled with other funds. For example, claimants have deposited TDA Article 8 monies in the Gasoline Tax Revenue Account or General Fund. The interest earned on the commingled funds is credited in total to the claimant's account or fund instead of being allocated between the claimant's account or fund and the appropriate TDA fund.

TABLE II
 CLAIMANTS IDENTIFIED BY STATE CONTROLLER'S OFFICE
 AUDITS AS NOT PROPERLY CREDITING INTEREST
AS OF JUNE 30, 1977

| <u>Claimant</u> | <u>Interest Amount Noted In Audit</u> |
|-------------------|---|
| <u>City of:</u> | |
| Biggs | 1,060 |
| Gridley | 983 |
| Oroville | 30,129 |
| Angels Camp | 464 |
| Calexico | 7,559 |
| Calipatria | 2,635 |
| Lakeport | 4,784 |
| Madera | 12,067 |
| Rocklin | 3,466 |
| Blythe | 5,239 |
| Corona | 38,015 |
| Lake Elsinore | 662 |
| Norco | 4,756 |
| Perris | 388 |
| Rancho Mirage | 228 |
| Needles | 940 |
| Ontario | 5,839 |
| Redlands | 11,960 |
| Rialto | 12,236 |
| Lodi | 10,248 |
| Ripon | 389 |
| Tracy | 3,745 |
| Grover | 6,074 |
| Pismo Beach | 224 |
| San Luis Obispo | 7,388 |
| Santa Barbara | 10,709 |
| Turlock | 5,316 |
| Fillmore | 2,297 |
| Ojai | 205 |
| Port Hueneme | 11,678 |
| San Buenaventura | 2,502 |
| Santa Paula | 4,408 |
| Simi Valley | 993 |
| Thousand Oaks | 29,393 |
| Marysville | 2,114 |
| Wheatland | 870 |
| <u>County of:</u> | |
| San Bernardino | <u>240,321</u> |
| Total | <u>\$482,284</u> |

Consequently, interest earned on TDA funds may be expended for projects or purposes not within the provisions of the TDA or the California Administrative Code sections relating to TDA Article 8. Additionally, a claimant may circumvent PUC Section 99405 which provides that, with some exception, a claimant must match the expenditure of TDA funds on a 50/50 basis. The interest may be used as part of this match or the match requirement may be avoided by not identifying it as TDA funds.

CONCLUSION

As of June 30, 1977, TDA Article 8 claimants have accumulated at least \$22.3 million in unspent TDA funds.

An additional \$482,000 in interest was not properly credited to the accumulated TDA funds that generated these interest earnings.

The primary causes of these accumulations of TDA Article 8 monies by claimants are (1) the practice of allowing claimants to receive funds in advance of actual need and (2) the use of blanket allocation instructions that allow claimants to receive funds for projects that need not be identified until some future date.

The primary cause of the improper crediting of interest earnings is the practice of commingling TDA Article 8 monies with the claimant's other accounts and funds. This commingling of funds also results in improper accounting for TDA Article 8 expenditures and improper crediting of interest earned on the accumulated funds.

RECOMMENDATION

We recommend that the Legislature amend the TDA to require that:

- A TPA shall make no further allocations of TDA monies to any claimant not properly handling interest earned on TDA funds until compliance with statutes and appropriate rules and regulations occurs
- TDA Article 8 monies and related interest earned thereon, shall not be commingled with the claimant's other accounts or funds.

Also, we recommend that the transportation planning agencies amend their rules and regulations to ensure that:

- TDA Article 8 funds shall not be allocated to claimants in advance of actual need
- TDA Article 8 funds will be allocated based upon identified projects that have specific expected commencement and completion dates.

BENEFIT

The suggested recommendations should improve control over TDA funds and help ensure that these funds are spent on a current basis and only for approved purposes. These recommendations should also improve compliance with applicable TDA provisions and California Administrative Code rules and regulations.

**LIMITED USE OF ARTICLE 8 PROVISIONS
FOR OTHER THAN STREETS AND ROADS**

Since TDA funds were first made available commencing July 1, 1972, approximately \$164.7 million has been allocated or expended under Article 8 provisions through June 30, 1978. Table III (page 19) summarizes these expenditures by county for the period July 1972 through June 1978. Appendices A through F of this report provide a detailed breakdown of TDA Article 8 expenditures by county and fiscal year for the periods 1972-73 to 1977-78.

Although Article 8 provides for several uses of the funds made available by the TDA, only limited use of these funds for other than streets and roads has occurred to date. As illustrated in Table III, 95.8 percent of the funds made available under Article 8 provisions between July 1972 and June 1978 were spent for street and road projects.

The Public Utilities Code commencing with Section 99400 (TDA Article 8) states claims for TDA funds may be filed with the TPA by cities and counties for the following purposes:

- Local streets and roads, including bicycle and pedestrian facilities
- Payments to Amtrak for passenger rail service

TABLE III
SUMMARY OF TDA ARTICLE 8 EXPENDITURES BY COUNTY^{1/} FOR
FISCAL YEARS 1972-73 THROUGH 1977-78^{2/}

| COUNTY NAME | STREETS AND ROADS | BICYCLE & PEDESTRIAN ^{3/} | AMTRAK | PUBLIC TRANSIT | MULTI- MODAL TRANSPORT | PLANNING | BICYCLE & PEDESTRIAN ^{3/} | TOTAL |
|-----------------|----------------------|---------------------------------------|------------|--------------------|------------------------------|--------------------|---------------------------------------|----------------------|
| Alameda | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Alpine | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amador | 521,743 | 0 | 0 | 84,797 | 0 | 5,000 | 0 | 611,540 |
| Butte | 4,570,701 | 0 | 0 | 0 | 0 | 0 | 0 | 4,570,701 |
| Calaveras | 364,462 | 0 | 0 | 0 | 0 | 0 | 0 | 364,462 |
| Colusa | 492,517 | 0 | 0 | 0 | 0 | 1,958 | 0 | 494,475 |
| Contra Costa | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Del Norte | 235,300 | 21,000 | 0 | 30,000 | 0 | 0 | 0 | 286,300 |
| El Dorado | 1,560,030 | 0 | 0 | 0 | 0 | 0 | 0 | 1,560,030 |
| Fresno | 8,786,354 | 0 | 0 | 0 | 0 | 0 | 0 | 8,786,354 |
| Glenn | 742,434 | 0 | 0 | 0 | 0 | 0 | 0 | 742,434 |
| Humboldt | 3,951,747 | 269,855 | 0 | 0 | 0 | 39,985 | 0 | 4,261,587 |
| Imperial | 4,180,552 | 0 | 0 | 9,000 | 0 | 26,728 | 0 | 4,216,280 |
| Inyo | 993,635 | 0 | 0 | 0 | 0 | 15,315 | 0 | 1,008,950 |
| Kern | 7,311,154 | 0 | 0 | 0 | 0 | 0 | 0 | 7,311,154 |
| Kings | 2,806,048 | 0 | 0 | 0 | 0 | 14,622 | 0 | 2,820,671 |
| Lake | 104,464 | 0 | 0 | 0 | 0 | 0 | 0 | 104,464 |
| Lassen | 585,586 | 23,238 | 0 | 0 | 0 | 0 | 0 | 608,824 |
| Los Angeles | 6,683,822 | 31,272 | 0 | 0 | 0 | 322 | 0 | 6,715,416 |
| Madera | 1,272,103 | 0 | 0 | 0 | 0 | 0 | 0 | 1,272,103 |
| Marin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mariposa | 355,128 | 0 | 0 | 0 | 0 | 0 | 0 | 355,128 |
| Mendocino | 1,483,436 | 18,503 | 0 | 5,300 | 0 | 0 | 0 | 1,507,239 |
| Merced | 1,905,929 | 0 | 0 | 0 | 0 | 0 | 0 | 1,905,929 |
| Modoc | 176,446 | 0 | 0 | 0 | 0 | 0 | 0 | 176,446 |
| Mono | 354,985 | 0 | 0 | 0 | 0 | 0 | 0 | 354,985 |
| Monterey | 6,387,386 | 15,048 | 0 | 0 | 0 | 116,929 | 0 | 6,519,363 |
| Napa | 1,952,600 | 271,854 | 0 | 13,000 | 0 | 3,000 | 0 | 2,240,454 |
| Nevada | 401,409 | 0 | 0 | 0 | 0 | 0 | 0 | 401,409 |
| Orange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Placer | 1,949,726 | 647,292 | 0 | 0 | 0 | 0 | 0 | 2,597,018 |
| Plumas | 461,000 | 0 | 0 | 30,000 | 0 | 0 | 0 | 491,000 |
| Riverside | 9,487,769 | 200,000 | 0 | 0 | 0 | 7,179 | 0 | 9,694,948 |
| Sacramento | 1,575,599 | 23,300 | 0 | 0 | 0 | 0 | 0 | 1,598,899 |
| San Benito | 280,330 | 1,773 | 0 | 0 | 0 | 0 | 0 | 282,103 |
| San Bernardino | 18,581,888 | 0 | 0 | 205,007 | 0 | 143,951 | 0 | 18,930,846 |
| San Diego | 0 | 0 | 0 | 0 | 126,600 | 0 | 121,641 | 248,241 |
| San Francisco | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| San Joaquin | 8,871,752 | 0 | 0 | 14,000 | 0 | 0 | 0 | 8,885,752 |
| San Luis Obispo | 4,488,889 | 102,276 | 0 | 387,698 | 0 | 335,349 | 0 | 5,314,212 |
| San Mateo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santa Barbara | 6,761,530 | 0 | 0 | 0 | 0 | 157,197 | 0 | 6,918,727 |
| Santa Clara | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santa Cruz | 0 | 1,376,464 | 0 | 0 | 0 | 264,800 | 0 | 1,641,264 |
| Shasta | 4,758,538 | 21,558 | 0 | 0 | 0 | 0 | 0 | 4,780,096 |
| Sierra | 48,532 | 0 | 0 | 8,000 | 0 | 1,000 | 0 | 57,532 |
| Siskiyou | 1,456,243 | 0 | 0 | 0 | 0 | 0 | 0 | 1,456,243 |
| Solano | 3,475,433 | 120,000 | 0 | 103,937 | 0 | 28,600 | 0 | 3,727,970 |
| Sonoma | 3,526,136 | 53,613 | 0 | 1,000 | 0 | 42,000 | 0 | 3,622,749 |
| Stanislaus | 7,958,508 | 150,000 | 0 | 23,860 | 0 | 101,396 | 0 | 8,233,764 |
| Sutter | 1,721,336 | 29,100 | 0 | 116,500 | 0 | 0 | 0 | 1,866,936 |
| Tehama | 1,399,471 | 0 | 0 | 0 | 0 | 0 | 0 | 1,399,471 |
| Trinity | 23,247 | 0 | 0 | 0 | 0 | 0 | 0 | 23,247 |
| Tulare | 8,822,545 | 0 | 0 | 0 | 0 | 8,070 | 0 | 8,830,615 |
| Tuolumne | 938,920 | 0 | 0 | 0 | 0 | 0 | 0 | 938,920 |
| Ventura | 9,996,701 | 0 | 0 | 36,000 | 0 | 18,135 | 0 | 10,050,836 |
| Yolo | 2,138,250 | 731,560 | 0 | 36,500 | 0 | 0 | 0 | 2,906,310 |
| Yuba | 1,440,132 | 26,955 | 0 | 104,500 | 0 | 0 | 0 | 1,571,587 |
| TOTAL | \$158,342,447 | \$4,134,661 | \$0 | \$1,209,099 | \$126,600 | \$1,331,536 | \$121,641 | \$165,265,985 |

^{1/} Data obtained from questionnaires returned by counties and the Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California prepared by the State Controller's Office.

^{2/} Expenditures for fiscal year 1977-78 are estimated.

^{3/} Bicycle and pedestrian money is provided under two provisions in Article 8, PUC Sections 99400(a) and 99407.

(UNAUDITED)

- Payments to any of the following entities contracting with a county or city for public transportation for any group requiring special transportation, until July 1, 1980, as determined by the TPA
 - a. Common carrier
 - b. Private entity operating under franchise or license
 - c. Nonprofit corporation
 - d. An operator
- Construction of multimodal transportation terminals in counties which do not have countywide transit districts.

Claims for streets and roads may include those purposes necessary and convenient to the development and construction of the city's or county's streets and highways network, including planning and contributions to the transportation planning process, acquisition of real property and construction of facilities and buildings.

Limited Use of
Article 8 Provisions

To determine the reasons for limited use of existing Article 8 provisions, we sent questionnaires to the TPAs, reviewed Article 8 claims filed with the TPAs, and visited and interviewed officials of the TPAs, cities and counties. Our review of the available data and discussions with

TPA officials indicate that use of TDA Article 8 funds has been limited as a result of the constraints placed on the use of the funds by the TDA and the California Administrative Code. For example:

- Officials in Ventura County stated that some of the cities in the county were very reluctant to spend the Article 8 monies available to them for public transit because they feared they would not be able to use remaining money for street and road projects after installing public transit.

They also were reluctant to spend the money on street and road projects because of the requirements of Title 21 of the California Administrative Code Section 6658 regarding unmet transit needs. (See page 30.) The officials stated the cities felt they were in a "no win" situation regarding the use of Article 8 monies.

- At the present time, portions of Contra Costa County and Alameda County are not served by BART or the A/C Transit District. These areas have TDA funds available to them that Metropolitan Transportation Commission (MTC) officials indicate could be used for Article 8 pedestrian and bicycle facilities or contract transit service if they were not restricted from doing so by PUC Section 99232.

In addition the MTC believes that the 50 percent match requirement of PUC Section 99405 would discourage the development of contract transit service in the areas of Contra Costa County and Alameda County currently without service. This is because residents of these counties are already paying a one-half cent sales tax to BART and property taxes to BART and A/C Transit District while not directly receiving service from either.

Our reviews of counties with populations of 500,000 or more as of the 1970 census revealed that the expenditure of TDA Article 8 monies is limited by PUC Section 99232* which, basically, dedicates the TDA funds for the region exclusively to public transit. Table IV (page 23) shows those counties of over 500,000 population or more which have expended TDA funds under TDA Article 8 provisions by locality, amount, purpose and year.

CONCLUSION

The limited use of Article 8 provisions is expected to continue under the existing TDA and Administrative Code rules and regulations.

RECOMMENDATION

The Legislature may wish to consider amending the TDA to provide for greater near-term utilization and flexibility in the use of the TDA funds made available under Article 8 provisions.

BENEFIT

This recommendation should provide for greater use of the funds made available, while reducing the unnecessary accumulation of funds occurring in some regions of the State.

* San Bernardino County is specifically excluded from this provision.

TABLE IV

**TDA ARTICLE 8 EXPENDITURES IN COUNTIES
WITH POPULATIONS OF 500,000 OR MORE
FOR FISCAL YEARS 1972-73 THROUGH 1977-78**

| <u>Description</u> | County of Sacramento | | | | County of Los Angeles | | | | County of San Diego | | |
|------------------------------------|---|------------------|------------------|-----------------|---|-----------------|------------------|---|---------------------|--------------------|--|
| | <u>County Unincorporated Area</u> | <u>Folsom</u> | <u>Galt</u> | <u>Ireland</u> | <u>County Unincorporated Area</u> | <u>Avalon</u> | <u>Palmdale</u> | <u>County Unincorporated Area</u> | <u>Del Mar</u> | <u>Total</u> | |
| Fiscal Year 1972-73: | | | | | | | | | | | |
| Streets and Roads | \$103,043 | - | \$ 20,871 | - | \$ 439,648 | \$ 6,985 | \$ 41,912 | - | - | \$ 612,459 | |
| Fiscal Year 1973-74: | | | | | | | | | | | |
| Streets and Roads | 136,175 | - | - | - | 596,944 | 10,386 | - | - | - | 743,505 | |
| Fiscal Year 1974-75: | | | | | | | | | | | |
| Streets and Roads | 168,815 | - | 31,938 | - | 759,266 | 12,346 | 92,593 | - | - | 1,064,958 | |
| Fiscal Year 1975-76: | | | | | | | | | | | |
| Streets and Roads | 136,575 | \$182,110 | 29,022 | \$12,659 | 1,387,971 | 14,949 | 96,121 | - | - | 1,859,407 | |
| Bicycle and Pedestrian Fac. | - | - | 3,500 | 14,000 | - | - | - | - | - | 17,500 | |
| Fiscal Year 1976-77: | | | | | | | | | | | |
| Streets and Roads | 210,473 | 88,318 | 39,171 | - | 1,534,990 | - | 161,960 | - | - | 2,034,912 | |
| Bicycle and Pedestrian Fac. | - | - | 2,000 | - | - | 14,701 | - | \$ 121,641 | - | 138,342 | |
| Multimodal Terminals | - | - | - | - | - | - | 43 | -\$ 64,000 | - | 64,000 | |
| Planning | - | - | - | - | - | 279 | - | - | - | 322 | |
| Fiscal Year 1977-78 (Est.): | | | | | | | | | | | |
| Streets and Roads | 230,229 | 186,200 | - | - | 1,419,599 | - | 108,152 | - | - | 1,944,180 | |
| Bicycle and Pedestrian Fac. | - | 3,800 | - | - | - | 16,571 | - | - | - | 20,371 | |
| Multimodal Terminals | - | - | - | - | - | - | 62,600 | - | - | 62,600 | |
| TOTAL | \$985,310 | \$460,428 | \$126,502 | \$26,659 | \$6,138,418 | \$75,981 | \$501,017 | \$126,600 | \$121,641 | \$8,562,556 | |

NO UNIFORM STATEWIDE GUIDELINES
EXIST TO DETERMINE COMPLIANCE
OF STREET AND ROAD PROJECT EXPENDITURES

There are no uniform, statewide rules and regulations regarding usage of TDA Article 8 funds for street and road expenditures. Currently, each local TPA is authorized to promulgate its own rules and regulations regarding such expenditures. The local TPAs, however, lack definitive criteria as to what constitutes an acceptable street and road expenditure of TDA Article 8 funds. This absence of criteria hinders any post audit to determine if TDA Article 8 street and road expenditures are in compliance with applicable rules and regulations.

Public Utilities Code Section 99401 states in part:

(a) The transportation planning agency shall adopt rules and regulations delineating procedures for the submission of claims under Section 99234 and subdivision (a) of Section 99400 and stating criteria by which they will be analyzed and evaluated. Such rules and regulations shall provide for orderly and periodic distributions of moneys.

In addition, Public Utilities Code Section 99241 specifically restricts the Secretary of the Business and Transportation Agency from adopting rules and regulations pertaining to allocations made for purposes of Section 99234 and subdivision (a) of Section 99400 and states in part:

Except for allocations made for purposes of Section 99234 and subdivision (a) of Section 99400, which shall be subject to the rules and regulations adopted by the transportation planning agency, all matters necessary and convenient to the implementation of this chapter shall be subject to rules and regulations, consistent with statute, adopted by the secretary, with the advice and consent of the California Transportation Commission, and those rules and regulations may be revised from time to time.

To determine whether claimants of TDA Article 8 monies for street and road projects were complying with the existing regulations, we reviewed the Article 8 claims filed with the TPAs we visited. We also reviewed the fiscal and compliance audits prepared by the State Controller's Office on nontransit TDA fund claimants. We examined the rules and regulations established by several TPAs regarding the expenditure of TDA funds for PUC Section 99400(a) projects to determine what the TPAs defined as approved expenditures. In addition, we discussed the audit findings made by the State Controller's Office with their officials at the Division of Local Government Fiscal Affairs.

Our review of the rules and regulations established by the local TPAs for the purposes of Public Utilities Code Section 99400 revealed a general lack of definitive criteria as to what constitutes an acceptable expenditure of TDA Article 8 funds. This lack of criteria makes it difficult to determine if TDA Article 8 expenditures are in compliance with the rules and regulations adopted by the local TPA. As a result, we could not review TDA Article 8 expenditures for compliance with state rules and regulations established for street and road expenditures of other state funds.

The State Controller's Office* has experienced similar difficulty when auditing TDA fund claimants for compliance with TDA Article 8 rules and regulations. Officials of the State Controller's Office,

* Currently, the State Controller's Office is contracting to perform the majority of the required fiscal and compliance audits of nontransit TDA fund claimants.

Division of Local Government Fiscal Affairs stated that while conducting fiscal and compliance audits on nontransit TDA fund claimants several questionable expenditures were identified but were ultimately allowed because (1) the TPA had adopted rules and regulations which made the expenditure acceptable under its guidelines or (2) the TPA, by special resolution, had found the expenditure to be consistent with the TPA's rules and regulations and within the provisions set out by the TDA.

For example, the City of Folsom requested an amendment to their annual TDA claim for fiscal year 1975-76 to purchase a ten wheel dump truck and an asphalt paver. The original claim requested the acquisition of a paving roller, but the City claimed a subsequent greater need existed for the dump truck. The Sacramento Regional Area Planning Commission (SRAPC) approved the amended request of approximately \$20,000, which included the cost of a self-propelled asphalt paver and the ten wheel dump truck.

The County of Placer expended \$14,323 of TDA Article 8 money for a Base Mapping Program. During their audit, the State Controller's Office noted that this matter was handled in a manner which does not generally conform to the criteria used by the Controller's Office.

The Placer County Transportation Commission, however, had approved the expenditure and considers this type of program to be within their established criteria. The Controller's Office states they do not have authority to overrule a TPA regarding criteria or approved expenditures on TDA Article 8 projects.

CONCLUSION

The rules and regulations promulgated by local TPAs regarding TDA Article 8 street and road expenditures lack definitive criteria. This absence of criteria hinders any post audit to determine if TDA Article 8 street and road expenditures are in compliance with applicable rules and regulations.

The State Controller's Office has noted expenditures they felt were questionable based upon their interpretation of the TDA or the criteria applied when auditing other street and road projects. The State Controller's Office, however, does not have the authority to overrule a TPA regarding criteria or approved expenditures.

RECOMMENDATION

We recommend that the Legislature consider establishing a uniform statewide criteria for street and road projects, not to exceed the criteria established by the State Controller's Office for auditing street and road expenditures of other state funds.

We also recommend that the TDA be amended to prohibit TPAs from allocating additional funds to any claimant found not to be complying with TDA and/or Administrative Code provisions until compliance with existing rules and regulations occurs, including the repayment of TDA funds expended on ineligible projects.

BENEFIT

The first recommendation should improve the auditing for compliance with the expenditure of TDA funds. The second recommendation should insure compliance with applicable TDA laws and regulations and provide TPAs with specific authority to take corrective action.

OTHER PERTINENT INFORMATION

TPAs' COMPLIANCE WITH THE ADMINISTRATIVE CODE REQUIREMENT RELATING TO UNMET TRANSIT NEEDS AND THE IMPACT OF MEETING THIS REQUIREMENT

Transportation Planning Agencies, in general, are complying with the requirements of Title 21 of the California Administrative Code Section 6658 -- Condition Precedent to Allocations for Local Streets and Roads. However, they are experiencing problems in interpreting the unmet transit needs issue of Section 6658. TDA Article 8 -- Other Claims for Funds, provides that claims for TDA funds may be filed with the TPA by cities and counties for the following purposes:

- Local streets and roads, including bicycle and pedestrian facilities
- Payments to Amtrak for passenger rail service
- Payments to specific entities contracting with a county or city for public transportation for any group requiring special transportation, until July 1, 1980, as determined by the TPA
- Payments for the construction of multi-modal transportation terminals in specific cases.

Before approving any claims for streets and roads, the TPA must first determine that there are no unmet transit needs which can reasonably be met through the expansion of existing transit service or the establishment of new transit service. Title 21 of the California Administrative Code Section 6658 requires, that prior to its finding that no unmet transit needs exist, the TPA must: (1) hold a public hearing after sufficient public notice and (2) make specific reference to efforts to identify public transportation needs of the transit dependent, especially the elderly, handicapped and poor, and the public transportation needs of environmentally sensitive areas.

To assess compliance with Title 21 of the California Administrative Code Section 6658, we visited several TPAs, interviewed state and local officials, gathered data from selected TPAs and TDA Article 8 claimants and reviewed documentation regarding recent litigation over the unmet transit needs issue. In our opinion, the TPAs we reviewed were meeting the minimum requirements of Title 21 of the Administrative Code Section 6658.

In general, the larger agencies were more sophisticated in attempting to determine unmet transit needs. In the case of the Southern California Association of Governments and the Metropolitan Transportation Commission, the costs of conducting the public hearings were in excess of \$23,000 and \$10,000 respectively. In the rural counties the costs associated

with meeting the requirement of Section 6658 at times did not exceed \$100. Based on our discussions with TPA officials, the costs of meeting the unmet transit needs requirement for the TPAs were not significant, in most cases amounting to only a few hundred dollars.

We did, however, identify two cases where the unmet transit needs provision of Section 6658 resulted in litigation. The two cases are summarized below:

- In August 1977 a lawsuit was filed on behalf of 13 plaintiffs against the Sacramento Regional Area Planning Commission (SRAPC), the auditors of Sutter and Yuba Counties, the Hub Area Transit Authority (HATA) of Marysville/Yuba City area, and various state officials.

The preliminary statement of complaint stated that the people of Yuba and Sutter Counties were being denied public transit illegally by the TPA and regional planning commissions because they diverted local transportation funds from public transit projects to street and road projects.

The lawsuit consisted of several parts one of which was the plaintiffs contention that the 1977 Regional Transportation Plan was not valid in that (1) the plan does not contain any specific finding with respect to the presence or absence of unmet needs for public transit in Yuba and Sutter Counties, (2) any implied finding in the plan that there are no unmet public transit needs in Yuba and Sutter Counties is not supported by the evidence.

SRAPC officials estimated their legal costs for this lawsuit at \$15,000. SRAPC officials stated that other expenses related to this lawsuit for studies and alternative plans cannot be specifically identified but were considerable.

- A lawsuit was filed in November 1977 in San Bernardino County naming the San Bernardino Associated Governments (SANBAG), the Southern California Association of Governments (SCAG) and various state officials as defendants.

The lawsuit was filed on behalf of two handicapped persons who charged that nearly \$3 million in TDA funding which was earmarked for road projects throughout the county was not justified because the transit needs of the elderly and handicapped had not been adequately met.

The suit asked that some of this \$3 million be returned to the public transit sector to finance necessary additional equipment to meet the needs of these groups.

An out of court settlement of this lawsuit was reached in February 1978. The agreement provides for Omnitrans (the San Bernardino Valley transit agency) and other agencies to put 15 more "special service" vans and buses into operation in the next few months for the elderly and handicapped. Other provisions of the settlement will result in the installation of wheelchair lifts on 32 of Omnitrans fleet of large buses within the next year.

SANBAG and Omnitrans officials said equipment and operations costs resulting from this settlement could be \$160,000 between February and July 1978. Unofficial estimates of operating expenses for fiscal year 1978-79 are between \$150,000 and \$200,000.

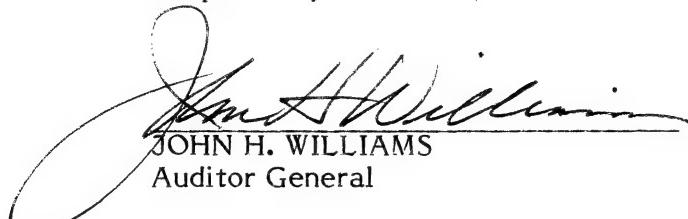
Much of the problem with the issue of unmet transit needs stems from the lack of specific information regarding existing transit needs. Many TPAs cited the lack of criteria within the California Administrative Code for determining unmet transit needs. These TPAs, however, have been reluctant to develop their own criteria regarding unmet transit needs.

Moreover, while Title 21 of the California Administrative Code Section 6658 defines what is considered to be the minimum for determining what represents an unmet transit need, it does not establish any guidelines

Office of the Auditor General

or criteria for determining what is considered reasonable when determining unmet transit needs. It appears however that individual TPAs are expending additional effort to identify unmet transit needs thereby reducing the likelihood of subsequent litigation.

Respectfully submitted,



JOHN H. WILLIAMS
Auditor General

Date: September 15, 1978

Staff: Gerald A. Silva
Kenneth A. Mason
Edwin H. Shepherd

EDMUND G. BROWN JR.
GOVERNOR

STATE OF CALIFORNIA



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REAL ESTATE
SAVINGS AND LOAN
TRANSPORTATION

September 14, 1978

Mr. John H. Williams
Auditor General
925 L Street, Suite 750
Sacramento, CA 95814

Dear Mr. Williams:

You have asked me to respond to your draft report number 803 entitled "Management of Transportation Development Act Funds Under Article 8 Provisions".

Since much of the report discusses matters relative to the management of streets and roads allocations, which fall outside the jurisdiction of Secretary's rulemaking authority, I cannot respond directly to all your conclusions or recommendations. However, I urge that the report be made more specific by referring, in most instances, to funds allocated for streets and roads purposes, rather than to "TDA Article 8 monies". For the same reason, I suggest that the report recommendation dealing with claimants' handling of interest refer to "compliance with the statutes and appropriate rules and regulations", rather than to "compliance with existing rules and regulations". Section 99241 of the Public Utilities Code specifically states that Article 8 streets and roads allocations are not subject to the rules and regulations adopted by the Secretary, except with respect to reporting and auditing procedures.

I would also express disagreement with your recommendation "that Legislature consider establishing a uniform statewide criteria for streets and roads projects, not to exceed the criteria established by the State Controller's Office for auditing streets and roads expenditures of other state funds". While I agree that criteria would be desirable to assist in determination of project eligibility, I do not believe that such criteria should be constrained to the Controller's existing interpretation of

Hon. John H. Williams
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eligible projects under Article XIX of the Constitution. We believe that it was Legislature's intent to make the TDA funds available for a wide range of related streets and roads purposes. We would, in fact, recommend that consideration be given to amending the statutes to include maintenance as an eligible streets and roads purposes.

I appreciate the opportunity to offer these comments.

Sincerely,



ALAN L. STEIN
Secretary

**TDA ARTICLE 8 EXPENDITURES BY COUNTY^{1/}
FISCAL YEAR 1972-73**

| COUNTY NAME | STREETS AND ROADS | BICYCLE & PEDESTRIAN | AMTRAK | PUBLIC TRANSIT | MULTI- MODAL TRANSPORT | PLANNING | BICYCLE & PEDESTRIAN | TOTAL |
|-----------------|----------------------|-------------------------|------------|-------------------|------------------------------|------------------|-------------------------|---------------------|
| Alameda | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Alpine | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amador | 53,096 | 0 | 0 | 0 | 0 | 0 | 0 | 53,096 |
| Butte | 540,594 | 0 | 0 | 0 | 0 | 0 | 0 | 540,594 |
| Calaveras | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Colusa | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contra Costa | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Del Norte | 12,000 | 0 | 0 | 0 | 0 | 0 | 0 | 12,000 |
| El Dorado | 92,076 | 0 | 0 | 0 | 0 | 0 | 0 | 92,076 |
| Fresno | 430,349 | 0 | 0 | 0 | 0 | 0 | 0 | 430,349 |
| Glenn | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Humboldt | 204,000 | 0 | 0 | 0 | 0 | 9,000 | 0 | 213,000 |
| Imperial | 416,654 | 0 | 0 | 0 | 0 | 0 | 0 | 416,654 |
| Inyo | 128,000 | 0 | 0 | 0 | 0 | 3,190 | 0 | 131,190 |
| Kern | 286,500 | 0 | 0 | 0 | 0 | 0 | 0 | 286,500 |
| Kings | 260,292 | 0 | 0 | 0 | 0 | 0 | 0 | 260,292 |
| Lake | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lassen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Los Angeles | 488,545 | 0 | 0 | 0 | 0 | 0 | 0 | 488,545 |
| Madera | 104,897 | 0 | 0 | 0 | 0 | 0 | 0 | 104,897 |
| Marin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mariposa | 29,918 | 0 | 0 | 0 | 0 | 0 | 0 | 29,918 |
| Mendocino | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Merced | 9,491 | 0 | 0 | 0 | 0 | 0 | 0 | 9,491 |
| Modoc | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mono | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Monterey | 153,529 | 0 | 0 | 0 | 0 | 4,444 | 0 | 157,973 |
| Napa | 240,411 | 0 | 0 | 0 | 0 | 0 | 0 | 240,411 |
| Nevada | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Orange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Placer | 41,406 | 171,424 | 0 | 0 | 0 | 0 | 0 | 212,830 |
| Plumas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Riverside | 1,742,179 | 0 | 0 | 0 | 0 | 0 | 0 | 1,742,179 |
| Sacramento | 123,914 | 0 | 0 | 0 | 0 | 0 | 0 | 123,914 |
| San Benito | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| San Bernardino | 2,347,348 | 0 | 0 | 0 | 0 | 0 | 0 | 2,347,348 |
| San Diego | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| San Francisco | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| San Joaquin | 722,687 | 0 | 0 | 0 | 0 | 0 | 0 | 722,687 |
| San Luis Obispo | 515,392 | 0 | 0 | 0 | 0 | 8,230 | 0 | 523,622 |
| San Mateo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santa Barbara | 953,859 | 0 | 0 | 0 | 0 | 29,539 | 0 | 983,398 |
| Santa Clara | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santa Cruz | 0 | 329,700 | 0 | 0 | 0 | 51,100 | 0 | 380,800 |
| Shasta | 474,376 | 1,366 | 0 | 0 | 0 | 0 | 0 | 475,742 |
| Sierra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Siskiyou | 105,357 | 0 | 0 | 0 | 0 | 0 | 0 | 105,357 |
| Solano | 240,150 | 70,000 | 0 | 0 | 0 | 0 | 0 | 310,150 |
| Sonoma | 374,693 | 3,528 | 0 | 0 | 0 | 0 | 0 | 378,221 |
| Stanislaus | 952,384 | 125,000 | 0 | 0 | 0 | 0 | 0 | 1,077,384 |
| Sutter | 227,464 | 5,000 | 0 | 0 | 0 | 0 | 0 | 232,464 |
| Tehama | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Trinity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tulare | 671,227 | 0 | 0 | 0 | 0 | 0 | 0 | 671,227 |
| Tuolumne | 107,317 | 0 | 0 | 0 | 0 | 0 | 0 | 107,317 |
| Ventura | 1,237,546 | 0 | 0 | 0 | 0 | 0 | 0 | 1,237,546 |
| Yolo | 251,833 | 80,509 | 0 | 0 | 0 | 0 | 0 | 332,342 |
| Yuba | 159,588 | 0 | 0 | 0 | 0 | 0 | 0 | 159,588 |
| TOTAL | \$14,699,071 | 1704,527 | \$0 | \$0 | \$0 | \$105,503 | \$0 | \$15,591,101 |

^{1/} Data obtained from questionnaires returned by counties and the Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California prepared by the State Controller's Office.

**TDA ARTICLE 8 EXPENDITURES BY COUNTY^{1/}
FISCAL YEAR 1973-74**

| COUNTY NAME | STREETS AND ROADS | BICYCLE & PEDESTRIAN | AMTRAK | PUBLIC TRANSIT | MULTI- MODAL TRANSPORT | PLANNING | BICYCLE & PEDESTRIAN | TOTAL |
|-----------------|----------------------|-------------------------|------------|-------------------|------------------------------|------------------|-------------------------|---------------------|
| Alameda | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Alpine | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amador | 110,718 | 0 | 0 | 0 | 0 | 0 | 0 | 110,718 |
| Butte | 712,224 | 0 | 0 | 0 | 0 | 0 | 0 | 712,224 |
| Calaveras | 99,302 | 0 | 0 | 0 | 0 | 0 | 0 | 99,302 |
| Colusa | 15,118 | 0 | 0 | 0 | 0 | 0 | 0 | 15,118 |
| Contra Costa | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Del Norte | 160,900 | 0 | 0 | 0 | 0 | 0 | 0 | 160,900 |
| El Dorado | 162,489 | 0 | 0 | 0 | 0 | 0 | 0 | 162,489 |
| Fresno | 1,672,431 | 0 | 0 | 0 | 0 | 0 | 0 | 1,672,431 |
| Glenn | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Humboldt | 411,546 | 4,500 | 0 | 0 | 0 | 13,432 | 0 | 429,478 |
| Imperial | 482,991 | 0 | 0 | 0 | 0 | 0 | 0 | 482,991 |
| Inyo | 133,000 | 0 | 0 | 0 | 0 | 3,625 | 0 | 136,625 |
| Kern | 976,083 | 0 | 0 | 0 | 0 | 0 | 0 | 976,083 |
| Kings | 392,083 | 0 | 0 | 0 | 0 | 0 | 0 | 392,083 |
| Lake | 29,737 | 0 | 0 | 0 | 0 | 0 | 0 | 29,737 |
| Lassen | 43,221 | 23,238 | 0 | 0 | 0 | 0 | 0 | 66,460 |
| Los Angeles | 607,330 | 0 | 0 | 0 | 0 | 0 | 0 | 607,330 |
| Madera | 129,198 | 0 | 0 | 0 | 0 | 0 | 0 | 129,198 |
| Marin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mariposa | 50,403 | 0 | 0 | 0 | 0 | 0 | 0 | 50,403 |
| Mendocino | 4,373 | 0 | 0 | 0 | 0 | 0 | 0 | 4,373 |
| Merced | 213,171 | 0 | 0 | 0 | 0 | 0 | 0 | 213,171 |
| Modoc | 72,254 | 0 | 0 | 0 | 0 | 0 | 0 | 72,254 |
| Mono | 60,000 | 0 | 0 | 0 | 0 | 0 | 0 | 60,000 |
| Monterey | 842,601 | 0 | 0 | 0 | 0 | 22,450 | 0 | 865,051 |
| Napa | 249,000 | 42,000 | 0 | 0 | 0 | 0 | 0 | 291,000 |
| Nevada | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Orange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Placer | 18,802 | 299,607 | 0 | 0 | 0 | 0 | 0 | 318,409 |
| Plumas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Riverside | 1,791,089 | 0 | 0 | 0 | 0 | 0 | 0 | 1,791,088 |
| Sacramento | 136,175 | 0 | 0 | 0 | 0 | 0 | 0 | 136,175 |
| San Benito | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| San Bernardino | 3,053,715 | 0 | 0 | 0 | 0 | 0 | 0 | 3,053,715 |
| San Diego | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| San Francisco | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| San Joaquin | 1,304,219 | 0 | 0 | 0 | 0 | 0 | 0 | 1,304,219 |
| San Luis Obispo | 578,373 | 23,000 | 0 | 46,798 | 0 | 74,388 | 0 | 722,559 |
| San Mateo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santa Barbara | 1,374,432 | 0 | 0 | 0 | 0 | 42,508 | 0 | 1,416,940 |
| Santa Clara | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santa Cruz | 0 | 373,000 | 0 | 0 | 0 | 53,700 | 0 | 426,700 |
| Shasta | 696,292 | 0 | 0 | 0 | 0 | 0 | 0 | 696,292 |
| Sierra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Siskiyou | 213,205 | 0 | 0 | 0 | 0 | 0 | 0 | 213,205 |
| Solano | 515,000 | 50,000 | 0 | 0 | 0 | 0 | 0 | 565,000 |
| Sonoma | 879,174 | 30,398 | 0 | 0 | 0 | 0 | 0 | 909,572 |
| Stanislaus | 964,062 | 25,000 | 0 | 0 | 0 | 0 | 0 | 989,062 |
| Sutter | 250,787 | 0 | 0 | 0 | 0 | 0 | 0 | 250,787 |
| Tehama | 343,346 | 0 | 0 | 0 | 0 | 0 | 0 | 343,346 |
| Trinity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tulare | 1,293,869 | 0 | 0 | 0 | 0 | 0 | 0 | 1,293,869 |
| Tuolumne | 163,792 | 0 | 0 | 0 | 0 | 0 | 0 | 163,792 |
| Ventura | 1,609,896 | 0 | 0 | 0 | 0 | 0 | 0 | 1,609,896 |
| Yolo | 461,910 | 96,400 | 0 | 0 | 0 | 0 | 0 | 558,310 |
| Yuba | 249,202 | 0 | 0 | 0 | 0 | 0 | 0 | 249,202 |
| TOTAL | \$23,527,511 | \$967,143 | \$0 | \$46,798 | \$0 | \$210,103 | \$0 | \$24,751,555 |

1/ Data obtained from questionnaires returned by counties and the Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California prepared by the State Controller's Office.

**TDA ARTICLE 8 EXPENDITURES BY COUNTY^{1/}
FISCAL YEAR 1974-75**

| COUNTY NAME | STREETS AND ROADS | BICYCLE & PEDESTRIAN | AMTRAK | PUBLIC TRANSIT | MULTI- MODAL TRANSPORT | PLANNING | BICYCLE & PEDESTRIAN | TOTAL |
|-----------------|----------------------|-------------------------|------------|-------------------|------------------------------|------------------|-------------------------|---------------------|
| Alameda | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Alpine | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amador | 96,198 | 0 | 0 | 0 | 0 | 0 | 0 | 96,198 |
| Butte | 1,029,257 | 0 | 0 | 0 | 0 | 0 | 0 | 1,029,257 |
| Calaveras | 81,906 | 0 | 0 | 0 | 0 | 0 | 0 | 81,906 |
| Colusa | 171,307 | 0 | 0 | 0 | 0 | 0 | 0 | 171,307 |
| Contra Costa | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Del Norte | 21,000 | 4,000 | 0 | 30,000 | 0 | 0 | 0 | 55,000 |
| El Dorado | 336,262 | 0 | 0 | 0 | 0 | 0 | 0 | 336,262 |
| Fresno | 2,260,215 | 0 | 0 | 0 | 0 | 0 | 0 | 2,260,215 |
| Glenn | 174,400 | 0 | 0 | 0 | 0 | 0 | 0 | 174,400 |
| Humboldt | 857,634 | 5,223 | 0 | 0 | 0 | 10,110 | 0 | 872,967 |
| Imperial | 537,308 | 0 | 0 | 0 | 0 | 0 | 0 | 537,308 |
| Inyo | 147,408 | 0 | 0 | 0 | 0 | 4,500 | 0 | 151,908 |
| Kern | 1,987,125 | 0 | 0 | 0 | 0 | 0 | 0 | 1,987,125 |
| Kings | 467,226 | 0 | 0 | 0 | 0 | 0 | 0 | 467,226 |
| Lake | 22,000 | 0 | 0 | 0 | 0 | 0 | 0 | 22,000 |
| Lassen | 56,703 | 0 | 0 | 0 | 0 | 0 | 0 | 56,703 |
| Los Angeles | 864,205 | 0 | 0 | 0 | 0 | 0 | 0 | 864,205 |
| Madera | 226,658 | 0 | 0 | 0 | 0 | 0 | 0 | 226,658 |
| Marin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mariposa | 61,737 | 0 | 0 | 0 | 0 | 0 | 0 | 61,737 |
| Mendocino | 431,866 | 0 | 0 | 0 | 0 | 0 | 0 | 431,866 |
| Merced | 312,923 | 0 | 0 | 0 | 0 | 0 | 0 | 312,923 |
| Modoc | 40,461 | 0 | 0 | 0 | 0 | 0 | 0 | 40,461 |
| Mono | 76,210 | 0 | 0 | 0 | 0 | 0 | 0 | 76,210 |
| Monterey | 1,207,371 | 0 | 0 | 0 | 0 | 23,713 | 0 | 1,231,084 |
| Napa | 319,315 | 28,055 | 0 | 0 | 0 | 0 | 0 | 347,370 |
| Nevada | 30,679 | 0 | 0 | 0 | 0 | 0 | 0 | 30,679 |
| Orange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Placer | 495,228 | 90,261 | 0 | 0 | 0 | 0 | 0 | 585,489 |
| Plumas | 63,000 | 0 | 0 | 0 | 0 | 0 | 0 | 63,000 |
| Riverside | 1,361,786 | 0 | 0 | 0 | 0 | 0 | 0 | 1,361,786 |
| Sacramento | 200,753 | 0 | 0 | 0 | 0 | 0 | 0 | 200,753 |
| San Benito | 1,812 | 0 | 0 | 0 | 0 | 0 | 0 | 1,812 |
| San Bernardino | 3,617,621 | 0 | 0 | 0 | 0 | 0 | 0 | 3,617,621 |
| San Diego | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| San Francisco | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| San Joaquin | 1,343,701 | 0 | 0 | 0 | 0 | 0 | 0 | 1,343,701 |
| San Luis Obispo | 550,434 | 79,276 | 0 | 0 | 0 | 179,466 | 0 | 809,176 |
| San Mateo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santa Barbara | 1,157,141 | 0 | 0 | 0 | 0 | 0 | 0 | 1,157,141 |
| Santa Clara | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santa Cruz | 0 | 323,514 | 0 | 0 | 0 | 40,000 | 0 | 363,514 |
| Shasta | 743,560 | 20,192 | 0 | 0 | 0 | 0 | 0 | 763,752 |
| Sierra | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Siskiyou | 309,753 | 0 | 0 | 0 | 0 | 0 | 0 | 309,753 |
| Solano | 735,634 | 0 | 0 | 0 | 0 | 0 | 0 | 735,634 |
| Sonoma | 1,122,503 | 19,687 | 0 | 0 | 0 | 0 | 0 | 1,142,190 |
| Stanislaus | 1,497,711 | 0 | 0 | 0 | 0 | 7,380 | 0 | 1,505,091 |
| Sutter | 377,946 | 0 | 0 | 0 | 0 | 0 | 0 | 377,946 |
| Tehama | 220,021 | 0 | 0 | 0 | 0 | 0 | 0 | 220,021 |
| Trinity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tulare | 965,235 | 0 | 0 | 0 | 0 | 0 | 0 | 965,235 |
| Tuolumne | 179,699 | 0 | 0 | 0 | 0 | 0 | 0 | 179,699 |
| Ventura | 1,860,733 | 0 | 0 | 0 | 0 | 0 | 0 | 1,860,733 |
| Yolo | 320,174 | 155,300 | 0 | 0 | 0 | 0 | 0 | 475,474 |
| Yuba | 499,419 | 13,611 | 0 | 0 | 0 | 0 | 0 | 513,030 |
| TOTAL | \$29,441,237 | \$739,119 | \$0 | \$30,000 | \$0 | \$265,162 | \$0 | \$30,475,525 |

1/ Data obtained from questionnaires returned by counties and the Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California prepared by the State Controller's Office.

**TDA ARTICLE 8 EXPENDITURES BY COUNTY^{1/}
FISCAL YEAR 1975-76**

| COUNTY NAME | STREETS AND ROADS | BICYCLE & PEDESTRIAN | AMTRAK | MULTI- MODAL TRANSPORT | | | BICYCLE & PEDESTRIAN | TOTAL |
|-----------------|----------------------|-------------------------|------------|------------------------------|------------|------------------|-------------------------|---------------------|
| | | | | PUBLIC TRANSIT | PLANNING | TRANSPORT | | |
| Alameda | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Alpine | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amador | 97,807 | 0 | 0 | 0 | 0 | 5,000 | 0 | 102,807 |
| Butte | 1,040,059 | 0 | 0 | 0 | 0 | 0 | 0 | 1,040,059 |
| Calaveras | 97,165 | 0 | 0 | 0 | 0 | 0 | 0 | 97,165 |
| Colusa | 2,470 | 0 | 0 | 0 | 0 | 0 | 0 | 2,470 |
| Contra Costa | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Del Norte | 18,000 | 9,000 | 0 | 0 | 0 | 0 | 0 | 27,000 |
| El Dorado | 269,026 | 0 | 0 | 0 | 0 | 0 | 0 | 269,026 |
| Fresno | 2,382,618 | 0 | 0 | 0 | 0 | 0 | 0 | 2,382,618 |
| Glenn | 14,375 | 0 | 0 | 0 | 0 | 0 | 0 | 14,375 |
| Humboldt | 424,661 | 10,000 | 0 | 0 | 0 | 0 | 0 | 434,661 |
| Imperial | 723,246 | 0 | 0 | 0 | 0 | 0 | 0 | 723,246 |
| Inyo | 202,527 | 0 | 0 | 0 | 0 | 2,500 | 0 | 205,027 |
| Kern | 1,946,422 | 0 | 0 | 0 | 0 | 0 | 0 | 1,946,422 |
| Kings | 497,782 | 0 | 0 | 0 | 0 | 14,622 | 0 | 512,404 |
| Lake | 26,227 | 0 | 0 | 0 | 0 | 0 | 0 | 26,227 |
| Lassen | 36,567 | 0 | 0 | 0 | 0 | 0 | 0 | 36,567 |
| Los Angeles | 1,499,041 | 0 | 0 | 0 | 0 | 0 | 0 | 1,499,041 |
| Madera | 406,153 | 0 | 0 | 0 | 0 | 0 | 0 | 406,153 |
| Marin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mariposa | 69,530 | 0 | 0 | 0 | 0 | 0 | 0 | 69,530 |
| Mendocino | 619,643 | 18,503 | 0 | 0 | 0 | 0 | 0 | 638,146 |
| Merced | 788,766 | 0 | 0 | 0 | 0 | 0 | 0 | 788,766 |
| Modoc | 15,767 | 0 | 0 | 0 | 0 | 0 | 0 | 15,767 |
| Mono | 81,715 | 0 | 0 | 0 | 0 | 0 | 0 | 81,715 |
| Monterey | 738,870 | 15,048 | 0 | 0 | 0 | 0 | 0 | 753,918 |
| Napa | 245,473 | 201,799 | 0 | 0 | 0 | 0 | 0 | 447,272 |
| Nevada | 157,040 | 0 | 0 | 0 | 0 | 0 | 0 | 157,040 |
| Orange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Placer | 325,921 | 23,700 | 0 | 0 | 0 | 0 | 0 | 349,691 |
| Plumas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Riverside | 1,308,329 | 0 | 0 | 0 | 0 | 0 | 0 | 1,308,329 |
| Sacramento | 360,366 | 17,500 | 0 | 0 | 0 | 0 | 0 | 377,866 |
| San Benito | 29,113 | 1,773 | 0 | 0 | 0 | 0 | 0 | 30,886 |
| San Bernardino | 2,579,806 | 0 | 0 | 0 | 0 | 0 | 0 | 2,579,806 |
| San Diego | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| San Francisco | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| San Joaquin | 1,727,244 | 0 | 0 | 0 | 0 | 0 | 0 | 1,727,244 |
| San Luis Obispo | 826,965 | 0 | 0 | 44,020 | 0 | 73,265 | 0 | 944,250 |
| San Mateo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santa Barbara | 941,093 | 0 | 0 | 0 | 0 | 22,097 | 0 | 963,190 |
| Santa Clara | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santa Cruz | 0 | 113,220 | 0 | 0 | 0 | 39,000 | 0 | 152,220 |
| Shasta | 855,760 | 0 | 0 | 0 | 0 | 0 | 0 | 855,760 |
| Sierra | 12,000 | 0 | 0 | 4,000 | 0 | 0 | 0 | 16,000 |
| Siskiyou | 266,979 | 0 | 0 | 0 | 0 | 0 | 0 | 266,979 |
| Solano | 445,208 | 0 | 0 | 0 | 0 | 0 | 0 | 445,208 |
| Sonoma | 611,282 | 0 | 0 | 0 | 0 | 0 | 0 | 611,282 |
| Stanislaus | 1,477,259 | 0 | 0 | 10,000 | 0 | 38,486 | 0 | 1,525,745 |
| Sutter | 339,709 | 9,000 | 0 | 24,000 | 0 | 0 | 0 | 372,709 |
| Tehama | 244,762 | 0 | 0 | 0 | 0 | 0 | 0 | 244,762 |
| Trinity | 21,913 | 0 | 0 | 0 | 0 | 0 | 0 | 21,913 |
| Tulare | 1,558,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,558,000 |
| Tuolumne | 184,711 | 0 | 0 | 0 | 0 | 0 | 0 | 184,711 |
| Ventura | 1,245,803 | 0 | 0 | 0 | 0 | 0 | 0 | 1,245,803 |
| Yolo | 186,706 | 81,000 | 0 | 36,500 | 0 | 0 | 0 | 304,206 |
| Yuba | 266,229 | 8,504 | 0 | 27,000 | 0 | 0 | 0 | 301,733 |
| TOTAL | \$28,216,178 | 1509,047 | \$0 | \$145,520 | \$0 | \$194,970 | \$0 | \$29,065,715 |

^{1/} Data obtained from questionnaires returned by counties and the Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California prepared by the State Controller's Office.

^{2/} CPO approved an allocation of \$1.2 million to the City of El Cajon for certain street improvements under Article 8 provisions of the TDA. The San Diego County Auditor refused to disburse the funds and the issue was placed before the Superior Court which ruled in favor of the County Auditor. The court's decision is currently being appealed.

**TDA ARTICLE 8 EXPENDITURES BY COUNTY^{1/}
FISCAL YEAR 1976-77**

| COUNTY NAME | STREETS AND ROADS | BICYCLE & PEDESTRIAN | AMTRAK | PUBLIC TRANSIT | MULTI-- MODAL TRANSPORT | | BICYCLE & PEDESTRIAN | TOTAL |
|-----------------|----------------------|-------------------------|------------|-------------------|-------------------------------|------------------|-------------------------|---------------------|
| | | | | | PLANNING | TRANSPORT | | |
| Alameda | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Alpine | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amador | 67,426 | 0 | 0 | 60,045 | 0 | 0 | 0 | 127,471 |
| Butte | 1,248,566 | 0 | 0 | 0 | 0 | 0 | 0 | 1,248,566 |
| Calaveras | 86,089 | 0 | 0 | 0 | 0 | 0 | 0 | 86,089 |
| Colusa | 14,270 | 0 | 0 | 0 | 0 | 1,999 | 0 | 16,269 |
| Contra Costa | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Del Norte | 23,400 | 8,000 | 0 | 0 | 0 | 0 | 0 | 31,400 |
| El Dorado | 308,300 | 0 | 0 | 0 | 0 | 0 | 0 | 308,300 |
| Fresno | 2,040,741 | 0 | 0 | 0 | 0 | 0 | 0 | 2,040,741 |
| Glenn | 226,650 | 0 | 0 | 0 | 0 | 0 | 0 | 226,650 |
| Humboldt | 606,535 | 500 | 0 | 0 | 0 | 5,206 | 0 | 612,241 |
| Imperial | 1,030,505 | 0 | 0 | 0 | 0 | 13,573 | 0 | 1,044,078 |
| Inyo | 180,000 | 0 | 0 | 0 | 0 | 1,500 | 0 | 181,500 |
| Kern | 2,115,024 | 0 | 0 | 0 | 0 | 0 | 0 | 2,115,024 |
| Kings | 588,666 | 0 | 0 | 0 | 0 | 0 | 0 | 588,666 |
| Lake | 26,500 | 0 | 0 | 0 | 0 | 0 | 0 | 26,500 |
| Lassen | 249,094 | 0 | 0 | 0 | 0 | 0 | 0 | 249,094 |
| Los Angeles | 1,696,950 | 14,701 | 0 | 0 | 0 | 322 | 0 | 1,711,973 |
| Madera | 405,197 | 0 | 0 | 0 | 0 | 0 | 0 | 405,197 |
| Marin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mariposa | 73,542 | 0 | 0 | 0 | 0 | 0 | 0 | 73,542 |
| Mendocino | 350,067 | 0 | 0 | 0 | 0 | 0 | 0 | 350,067 |
| Merced | 581,578 | 0 | 0 | 0 | 0 | 0 | 0 | 581,578 |
| Modoc | 47,964 | 0 | 0 | 0 | 0 | 0 | 0 | 47,964 |
| Mono | 67,060 | 0 | 0 | 0 | 0 | 0 | 0 | 67,060 |
| Monterey | 1,596,329 | 0 | 0 | 0 | 0 | 28,500 | 0 | 1,624,829 |
| Napa | 294,137 | 0 | 0 | 0 | 0 | 0 | 0 | 294,137 |
| Nevada | 213,690 | 0 | 0 | 0 | 0 | 0 | 0 | 213,690 |
| Orange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Placer | 573,348 | 42,200 | 0 | 0 | 0 | 0 | 0 | 615,548 |
| Plumas | 70,000 | 0 | 0 | 15,000 | 0 | 0 | 0 | 85,000 |
| Riverside | 1,466,880 | 200,000 | 0 | 0 | 0 | 7,179 | 0 | 1,674,059 |
| Sacramento | 337,962 | 2,000 | 0 | 0 | 0 | 0 | 0 | 339,962 |
| San Benito | 249,405 | 0 | 0 | 0 | 0 | 0 | 0 | 249,405 |
| San Bernardino | 2,616,168 | 0 | 0 | 180,007 | 0 | 143,951 | 0 | 2,940,126 |
| San Diego | 0 | 0 | 0 | 0 | 64,000 | 0 | 121,641 | 185,641 |
| San Francisco | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| San Joaquin | 1,452,015 | 0 | 0 | 0 | 0 | 0 | 0 | 1,452,015 |
| San Luis Obispo | 921,215 | 0 | 0 | 0 | 0 | 0 | 0 | 921,215 |
| San Mateo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santa Barbara | 1,395,625 | 0 | 0 | 0 | 0 | 53,565 | 0 | 1,449,190 |
| Santa Clara | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santa Cruz | 0 | 107,050 | 0 | 0 | 0 | 39,000 | 0 | 146,050 |
| Shasta | 1,028,550 | 0 | 0 | 0 | 0 | 0 | 0 | 1,028,550 |
| Sierra | 26,532 | 0 | 0 | 4,000 | 0 | 0 | 0 | 30,532 |
| Siskiyou | 302,181 | 0 | 0 | 0 | 0 | 0 | 0 | 302,181 |
| Solano | 503,315 | 0 | 0 | 0 | 0 | 0 | 0 | 503,315 |
| Sonoma | 179,285 | 0 | 0 | 0 | 0 | 42,000 | 0 | 221,285 |
| Stanislaus | 1,389,348 | 0 | 0 | 0 | 0 | 18,486 | 0 | 1,407,834 |
| Sutter | 525,430 | 15,100 | 0 | 60,000 | 0 | 0 | 0 | 600,530 |
| Tehama | 293,372 | 0 | 0 | 0 | 0 | 0 | 0 | 293,372 |
| Trinity | 1,334 | 0 | 0 | 0 | 0 | 0 | 0 | 1,334 |
| Tulare | 1,976,859 | 0 | 0 | 0 | 0 | 865 | 0 | 1,977,724 |
| Tuolumne | 303,401 | 0 | 0 | 0 | 0 | 0 | 0 | 303,401 |
| Ventura | 1,940,592 | 0 | 0 | 0 | 0 | 10,714 | 0 | 1,951,306 |
| Yolo | 452,654 | 161,759 | 0 | 0 | 0 | 0 | 0 | 614,413 |
| Yuba | 265,694 | 4,840 | 0 | 45,000 | 0 | 0 | 0 | 315,534 |
| TOTAL | \$32,409,495 | \$556,150 | \$0 | \$364,052 | \$64,000 | \$356,960 | \$121,641 | \$33,882,148 |

^{1/} Data obtained from questionnaires returned by counties and the Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California prepared by the State Controller's Office.

**TDA ARTICLE 8 EXPENDITURES BY COUNTY^{1/}
FISCAL YEAR 1977-78 -- ESTIMATED**

| COUNTY NAME | STREETS AND ROADS | BICYCLE & PEDESTRIAN | AMTRAK | PUBLIC TRANSIT | MULTI- MODAL TRANSPORT | PLANNING | BICYCLE & PEDESTRIAN | TOTAL |
|-----------------|----------------------|-------------------------|------------|-------------------|------------------------------|------------------|-------------------------|-------------------------|
| | | | | | | | | |
| Alameda | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Alpine | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amador | 96,498 | 0 | 0 | 24,752 | 0 | 0 | 0 | 121,250 ^{2/} |
| Butte | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 ^{2/} |
| Calaveras | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 ^{2/} |
| Colusa | 289,352 | 0 | 0 | 0 | 0 | -41 | 0 | 289,311 |
| Contra Costa | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 ^{2/} |
| Del Norte | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 ^{2/} |
| El Dorado | 391,877 | 0 | 0 | 0 | 0 | 0 | 0 | 391,877 |
| Fresno | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Glenn | 327,009 | 0 | 0 | 0 | 0 | 0 | 0 | 327,009 |
| Humboldt | 1,447,371 | 249,632 | 0 | 0 | 0 | 2,237 | 0 | 1,699,240 |
| Imperial | 989,848 | 0 | 0 | 9,000 | 0 | 13,155 | 0 | 1,012,003 |
| Inyo | 202,700 | 0 | 0 | 0 | 0 | 0 | 0 | 202,700 |
| Kern | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 ^{2/} |
| Kings | 600,000 | 0 | 0 | 0 | 0 | 0 | 0 | 600,000 ^{2/} |
| Lake | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 ^{2/} |
| Lassen | 200,000 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 |
| Los Angeles | 1,527,751 | 16,571 | 0 | 0 | 0 | 0 | 0 | 1,544,322 ^{2/} |
| Madera | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 ^{2/} |
| Marin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mariposa | 70,000 | 0 | 0 | 0 | 0 | 0 | 0 | 70,000 |
| Mendocino | 77,487 | 0 | 0 | 5,300 | 0 | 0 | 0 | 82,787 ^{2/} |
| Merced | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 ^{2/} |
| Modoc | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 ^{2/} |
| Mono | 70,000 | 0 | 0 | 0 | 0 | 0 | 0 | 70,000 |
| Monterey | 1,848,686 | 0 | 0 | 0 | 0 | 37,822 | 0 | 1,886,508 |
| Napa | 604,264 | 0 | 0 | 13,000 | 0 | 3,000 | 0 | 620,264 ^{2/} |
| Nevada | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 ^{2/} |
| Orange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Placer | 494,951 | 20,100 | 0 | 0 | 0 | 0 | 0 | 515,051 |
| Plumas | 328,000 | 0 | 0 | 15,000 | 0 | 0 | 0 | 343,000 |
| Riverside | 1,817,507 | 0 | 0 | 0 | 0 | 0 | 0 | 1,817,507 |
| Sacramento | 416,429 | 3,800 | 0 | 0 | 0 | 0 | 0 | 420,229 ^{2/} |
| San Benito | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 ^{2/} |
| San Bernardino | 4,367,230 | 0 | 0 | 25,000 | 0 | 0 | 0 | 4,392,230 |
| San Diego | 0 | 0 | 0 | 0 | 62,600 | 0 | 0 | 62,600 |
| San Francisco | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| San Joaquin | 2,321,886 | 0 | 0 | 14,000 | 0 | 0 | 0 | 2,335,886 |
| San Luis Obispo | 1,096,510 | 0 | 0 | 226,880 | 0 | 0 | 0 | 1,393,390 |
| San Mateo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santa Barbara | 939,380 | 0 | 0 | 0 | 0 | 9,488 | 0 | 948,868 |
| Santa Clara | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Santa Cruz | 0 | 129,980 | 0 | 0 | 0 | 42,000 | 0 | 171,980 |
| Shasta | 960,000 | 0 | 0 | 0 | 0 | 0 | 0 | 960,000 |
| Sierra | 10,000 | 0 | 0 | 0 | 0 | 1,000 | 0 | 11,000 |
| Siskiyou | 258,768 | 0 | 0 | 0 | 0 | 0 | 0 | 258,768 |
| Solano | 1,036,126 | 0 | 0 | 103,932 | 0 | 28,600 | 0 | 1,168,663 |
| Sonoma | 359,199 | 0 | 0 | 1,000 | 0 | 0 | 0 | 360,199 |
| Stanislaus | 1,677,741 | 0 | 0 | 13,860 | 0 | 37,044 | 0 | 1,728,648 |
| Sutter | 0 | 0 | 0 | 32,500 | 0 | 0 | 0 | 32,500 |
| Tehama | 297,970 | 0 | 0 | 0 | 0 | 0 | 0 | 297,970 ^{2/} |
| Trinity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 ^{2/} |
| Tulare | 2,357,355 | 0 | 0 | 0 | 0 | 7,205 | 0 | 2,364,560 ^{2/} |
| Tuolumne | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 ^{2/} |
| Ventura | 2,102,131 | 0 | 0 | 36,000 | 0 | 7,421 | 0 | 2,145,552 ^{2/} |
| Yolo | 464,973 | 156,592 | 0 | 0 | 0 | 0 | 0 | 621,565 |
| Yuba | 0 | 0 | 0 | 32,500 | 0 | 0 | 0 | 32,500 |
| TOTAL | \$30,049,001 | \$576,675 | \$0 | \$622,729 | \$60,600 | \$188,930 | \$0 | \$31,499,930 |

- 1/ Data obtained from questionnaires returned by counties and the Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California prepared by the State Controller's Office.
- 2/ No estimate of Article 8 expenditures for fiscal year 1977-78 was provided by TPA.